

UNITED STATES DISTRICT COURT

WESTERN

District of

ARKANSAS

UNITED STATES OF AMERICA

V.

WALTER W. FISCHER

AMENDED JUDGMENT IN A CRIMINAL CASE

Case Number: 5:03CR50057-001

USM Number: 06253-010

Jack Schisler*

Defendant's Attorney

Date of Original Judgment: September 2, 2004
(Or Date of Last Amended Judgment)

Reason for Amendment:

- ☐ Correction of Sentence on Remand (18 U.S.C. 3742(f)(1) and (2))
☐ Reduction of Sentence for Changed Circumstances (Fed. R. Crim. P. 35(b))
☐ Correction of Sentence by Sentencing Court (Fed. R. Crim. P. 35(a))
☐ Correction of Sentence for Clerical Mistake (Fed. R. Crim. P. 36)

- ☐ Modification of Supervision Conditions (18 U.S.C. §§ 3563(c) or 3583(e))
☐ Modification of Imposed Term of Imprisonment for Extraordinary and Compelling Reasons (18 U.S.C. § 3582(c)(1))
☐ Modification of Imposed Term of Imprisonment for Retroactive Amendment(s) to the Sentencing Guidelines (18 U.S.C. § 3582(c)(2))
☒ Direct Motion to District Court Pursuant ☒ 28 U.S.C. § 2255 or
☐ 18 U.S.C. § 3559(c)(7)
☐ Modification of Restitution Order (18 U.S.C. § 3664)

THE DEFENDANT:

☒ pleaded guilty to count(s) Four (4), Seven (7), Twelve (12), Fifteen (15), Twenty (20), Twenty-Five (25), Twenty-eight (28), Thirty-Three (33), Thirty-Five(35), Thirty-Nine (39), Forty-Three (43), Forty-eight (48), Fifty-One (51), Fifty-Six (56), Sixty (60), and Sixty-Three (63) of the Superseding Indictment on May 10, 2004.

- ☐ pleaded nolo contendere to count(s) _____
which was accepted by the court.
☐ was found guilty on count(s) _____
after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
26 U.S.C. § 7206(2)	Aiding and Assisting in Preparation of False Income Tax Returns	02/25/2002	4, 7, 12, 15, 20, 25, 28, 33, 35, 39, 43, 48, 51, 56, 60, 63

The defendant is sentenced as provided in pages 2 _____ 6 _____ of this judgment, with the court considering the sentencing guidelines as non-binding and advisory only.

- ☐ The defendant has been found not guilty on count(s) _____

☒ Count(s) One (1), Two (2), Three (3), Five(5), Six (6), eight (8), Nine (9), Ten (10), Eleven (11), Thirteen (13), Fourteen (14), Sixteen (16), Seventeen (17), Eighteen (18), Nineteen (19), Twenty-One (21), Twenty-Two (22), Twenty-Three (23), Twenty-Four (24), Twenty-Six (26), Twenty-Seven (27), Twenty-Nine (29), Thirty (30), Thirty-One (31), Thirty-Two (32), Thirty-Four (34), Thirty-Six (36),Thirty-Seven (37), Thirty-Eight (38), Forty (40), Forty-One (41), Forty-Two (42), Forty-Four (44), Forty-Five (45), Forty-Six (46), Forty-Seven (47),Forty-Nine (49), Fifty (50), Fifty-Two (52), Fifty-Three (53), Fifty-Four (54), Fifty-Five (55), Fifty-Seven (57), Fifty-Eight (58), Fifty-Nine (59), Sixty-One (61), Sixty-Two (62), are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

September 2, 2004

Date of Imposition of Judgment

/S/ Jimm Larry Hendren

Signature of Judge

Honorable Jimm Larry Hendren, Chief United States District Judge

Name and Title of Judge

November 6, 2006

Date

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IMPRISONMENT

☒ The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of thirty-five (35) months on Count Four (4), Seven (7), Twelve (12), Fifteen (15), Twenty (20), Twenty-Five (25), Twenty-Eight (28), Thirty-Three (33), Thirty-Five (35), Thirty-Nine (39), Forty-Three (43), Forty-Eight (48), Fifty-One (51), Fifty-Six (56), Sixty (60) and Sixty-Three (63), terms to run concurrently. *

☐ The court makes the following recommendations to the Bureau of Prisons:

☒ The defendant is remanded to the custody of the United States Marshal.

☐ The defendant shall surrender to the United States Marshal for this district:

☐ at _____ ☐ a.m. ☐ p.m. on _____ .

☐ as notified by the United States Marshal.

☐ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

☐ before 2 p.m. on _____ .

☐ as notified by the United States Marshal.

☐ as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____
at _____ , with a certified copy of this judgment.

UNITED STATES MARSHAL

By _____
DEPUTY UNITED STATES MARSHAL

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SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of one (1) year on each of Counts Four (4), Seven (7), Twelve (12), Fifteen (15), Twenty (20), Twenty-Five (25), Twenty-Eight (28), Thirty-Three (33), Thirty-Five (35), Thirty-Nine (39), Forty-Three (43), Forty-Eight (48), Fifty-One (51), Fifty-Six (56), Sixty (60) and Sixty-Three (63), terms to run concurrently.

The defendant shall report to the probation office in the district to which the defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

The defendant shall not commit another federal, state or local crime.

The defendant shall not illegally possess a controlled substance.

For offenses committed on or after September 13, 1994:

The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter.

☐ The above drug testing condition is suspended, based on the court's determination that the defendant poses a low risk of future substance abuse.

☒ The defendant shall not possess a firearm, destructive device, or any other dangerous weapon.

If this judgment imposes a fine or a restitution obligation, it shall be a condition of supervised release that the defendant pay any such fine or restitution that remains unpaid at the commencement of the term of supervised release in accordance with the Schedule of Payments set forth in the Criminal Monetary Penalties sheet of this judgment.

The defendant shall comply with the standard conditions that have been adopted by this court (set forth below). The defendant shall also comply with the additional conditions on the attached page.

STANDARD CONDITIONS OF SUPERVISION

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation, unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer at least ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any controlled substance or any paraphernalia related to any controlled substances, except as prescribed by a physician;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity and shall not associate with any person convicted of a felony, unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court;
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record or personal history or characteristics and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

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SPECIAL CONDITIONS OF SUPERVISION

1. Prior to full payment of restitution and fine imposed, defendant shall not incur any new debt nor establish any bank or credit accounts unless receiving prior approval from the U.S. Probation Officer, and will make any information concerning his financial status available to the Probation Officer upon request.

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CRIMINAL MONETARY PENALTIES

The defendant shall pay the following total criminal monetary penalties in accordance with the schedule of payments set forth on Sheet 5, Part A.

	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
TOTALS	\$ 1,600.00	\$ 5,000.00	\$ 538,699.00

☐ The determination of restitution is deferred until _____. An *Amended Judgment in a Criminal Case* (AO 245C) will be entered after such determination.

☐ The defendant shall make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid in full prior to the United States receiving payment.

Name of Payee	*Total Amount of Loss	Amount of Restitution Ordered	Priority Order or Percentage of Payment
Internal Revenue Service Attn: Probation, Frank Pinion 600 South Maestri Place Stop 65 New Orleans, LA 70130 (504)558-3447		\$538,699.00	

TOTALS \$ _____ \$ 538,699.00**

**Defendant shall receive credit on the total restitution amount for any amounts paid by the taxpayers.

☐ If applicable, restitution amount ordered pursuant to plea agreement \$ _____

☐ The defendant shall pay interest on any fine or restitution of more than \$2,500, unless the fine or restitution is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 5, Part B may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

☒ The court determined that the defendant does not have the ability to pay interest, and it is ordered that:

☒ the interest requirement is waived for the ☒ fine and/or restitution.

☐ the interest requirement for the ☐ fine and/or ☐ restitution is modified as follows:

* Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18, United States Code, for offenses committed on or after September 13, 1994 but before April 23, 1996.

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SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties shall be due as follows:

- A** ☒ Lump sum payment of \$ 545,299.00* due immediately, balance due
- ☐ not later than _____, or
☒ in accordance with ☐ C, ☐ D, or ☒ E below; or
- B** ☐ Payment to begin immediately (may be combined with ☐ C, ☐ D, or ☐ E below); or
- C** ☐ Payment in _____ (e.g., equal, weekly, monthly, quarterly) installments of \$ _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after the date of this judgment; or
- D** ☐ Payment in _____ (e.g., equal, weekly, monthly, quarterly) installments of \$ _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or
- E** ☒ Special instructions regarding the payment of criminal monetary penalties:
- If not paid immediately, any unpaid financial penalty imposed shall be paid during the period of incarceration at a rate of not less than \$25.00 quarterly, or 10% of the defendant's quarterly earnings, whichever is greater. After incarceration, any unpaid financial penalty shall become a special condition of supervised release and may be paid in monthly installments of not less than 10% of the defendant's net monthly household income, or \$200.00, whichever is greater, with the entire balance to be paid in full one month prior to the termination of supervised release. Defendant shall receive credit on the total restitution amount for any amounts paid by the taxpayers.

Unless the court has expressly ordered otherwise in the special instruction above, if this judgment imposes a period of imprisonment, payment of criminal monetary penalties shall be due during the period of imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court, unless otherwise directed by the court, the probation officer, or the United States attorney.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

Defendant Name, Case Number, and Joint and Several Amount:

- ☐ The defendant shall pay the cost of prosecution.
- ☐ The defendant shall pay the following court cost(s):
- ☐ The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal, (5) community restitution, (6) fine interest (7) penalties, and (8) costs, including cost of prosecution and court costs.